

AMENDED IN SENATE MAY 25, 2005

SENATE BILL

No. 536

Introduced by Senator Bowen

February 18, 2005

An act to amend Sections 6066 and 6226 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 536, as amended, Bowen. Sales and use tax: registration: agents for retailers and sellers.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law requires every person who desires to engage in or conduct business as a seller to file with the board an application for a permit for each place of business, as specified. Existing law also requires every retailer selling tangible personal property, as specified, to register with, and give specific information to, the board.

This bill would ~~extend those requirements to agents for sellers and retailers~~ *provide that a seller or retailer may authorize a representative to file an application or register with the board, as specified.*

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 6066 of the Revenue and Taxation
- 2 Code is amended to read:

1 6066. (a) Every person desiring to engage in or conduct
2 business as a seller ~~or an agent for a seller~~ within this state shall
3 file with the board an application for a permit for each place of
4 business. Every application for a permit shall be made upon a
5 form prescribed by the board and shall set forth the name under
6 which the applicant transacts or intends to transact business, the
7 location of his or her place or places of business, and other
8 information as the board may require. An application for a permit
9 shall be authenticated in a form or pursuant to methods as may be
10 prescribed by the board. The application shall state that the
11 applicant will actively engage in or conduct business as a seller
12 of tangible personal property.

13 ***(b) For the purposes of subdivision (a), a person desiring to***
14 ***engage in or conduct business as a seller within this state may***
15 ***authorize a representative to file the application required***
16 ***pursuant to this section. The authorization shall be made in***
17 ***writing and provided to the board upon request.***

18 ~~(b)~~

19 (c) An application filed pursuant to this section may be filed
20 using electronic media as prescribed by the board.

21 ~~(c)~~

22 (d) Electronic media includes, but is not limited to, computer
23 modem, magnetic media, optical disk, facsimile machine, or
24 telephone.

25 SEC. 2. Section 6226 of the Revenue and Taxation Code is
26 amended to read:

27 6226. (a) Every retailer ~~or agent for a retailer~~ selling
28 tangible personal property for storage, use, or other consumption
29 in this state shall register with the board and give the name and
30 address of all agents operating in this state, the location of all
31 distribution or sales houses or offices or other places of business
32 in this state, and ~~such~~ any other information as the board may
33 require.

34 ***(b) For purposes of subdivision (a) the retailer may authorize***
35 ***a representative to register on his or her behalf and to furnish to***
36 ***the board the information required. The authorization shall be***
37 ***made in writing and provided to the board upon request.***